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AMENDMENTS IN THE CLAIMS:

1-59. (Canceled)

60. (Original) A recording/reproducing apparatus comprising:
a first magnetic head for recording a signal onto a recording medium; and
a second magnetic head for reproducing the signal recorded on the
recording medium;
wherein:
the first magnetic head comprises:
a first substrate;
a first magnetic head core provided on the first substrate, having a
first magnetic gap; and
a coil provided in such a manner that at least a portion of the first
magnetic head core is surrounded by the coil,
wherein the first magnetic head core is provided in such a manner that a
thickness direction of the first magnetic head core around the first magnetic gap is
substantially the same as a track width direction of the recording medium; and
the second magnetic head comprises:
a second substrate;
a second magnetic head core provided on the second substrate,
having a second magnetic gap; and
a first magnetoresistance device provided on the second magnetic
head core;
wherein the first magnetoresistance device comprises:
an insulating layer provided on the second magnetic head core;
and
a pinned layer provided on a side opposite to the second magnetic
head core of the insulating layer, wherein a magnetization direction is not easily rotated
in the pinned layer,

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wherein the second magnetic head core comprises a soft magnetic layer provided at a position corresponding to the second insulating layer; and the soft magnetic layer functions as a free layer of the first magnetoresistance device, wherein a magnetization direction is easily rotated in the free layer.

61. (Original) A recording/reproducing apparatus according to claim 60, wherein the first substrate and the second substrate are the same substrate.

62. (Original) A recording/reproducing apparatus according to claim 60 further comprising a second magnetoresistance device provided on the second magnetic head core.

63. (Original) A recording/reproducing apparatus according to claim 62, wherein the first magnetoresistance device and the second magnetoresistance device are provided symmetrically with respect to the second magnetic gap.

64. (New) A recording/reproducing apparatus according to claim 60, wherein the second magnetic head core is provided in such a manner that a thickness direction of the second magnetic head core around the second magnetic gap is substantially the same as a track width direction of the recording medium.